

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In Re:	:	CHAPTER 7
NUNZIO M. TERRA	:	
Debtor	:	NO. 19-14650MDC
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NUNZIO M. TERRA,	:	
Plaintiff	:	
<hr/>		
v.	:	ADVERSARY NO.
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DEPARTMENT OF THE TREASURY	:	
INTERNAL REVENUE SERVICE,	:	
Defendant	:	

COMPLAINT TO DETERMINE DISCHARGEABILITY OF FEDERAL TAX DEBTS

Nunzio M. Terra (“Plaintiff”), by and through counsel, Mudrick & Zucker, P.C., hereby brings this Complaint to Determine Dischargeability of Federal Tax Debts against the Department of the Treasury - Internal Revenue Service, pursuant to Fed.R.Bankr.P. 7001(6) and respectfully represents as follows:

PRELIMINARY STATEMENT

1. This is an adversary proceeding brought under the Bankruptcy Code, 11 U.S.C. §1101 et seq. and Bankruptcy Rule 7001(6) seeking a determination of the dischargeability of certain tax liabilities of the Debtor.

JURISDICTIONAL ALLEGATIONS

2. Jurisdiction of the Bankruptcy Court in this matter is provided by 28 U.S.C. §1334 and §157, as amended.

3. This action is a core proceeding pursuant to 28 U.S.C. §157(b)(2)(I).

PARTIES

4. Nunzio M. Terra ("Plaintiff") is an adult individual residing at 9730 Chapel Road, Philadelphia, PA.

5. The Defendant is the Department of the Treasury - Internal Revenue Service with an office address of P.O. Box 7346, Philadelphia, PA 19101.

6. Terry P. Dershaw, Esquire, P.O. Box 556, Warminster, PA has been appointed Interim Chapter 7 Trustee in the Bankruptcy proceeding and has continuously served in that capacity.

SUBSTANTIVE ALLEGATIONS

7. On July 25, 2019, Plaintiff filed a Voluntary Petition for Relief under Chapter 7 of the Bankruptcy Code.

8. Plaintiff has outstanding tax liabilities owing to the Department of the Treasury - Internal Revenue Service for tax years 2012 through 2015.

9. The Department of the Treasury - Internal Revenue Service has not filed a Proof of Claim in this matter.

10. The tax liabilities for the years 2012 through 2015 are not entitled to priority under 11 U.S.C. §507(a)(8)(A).

WHEREFORE, Plaintiff respectfully requests this Court to enter judgment in his favor and that an Order be entered identifying the tax claims of the Department of the Treasury - Internal Revenue Service for the tax years 2012 through 2015 to be non-priority claims subject to discharge and for such further relief that the Court deems fair and equitable.

MUDRICK & ZUCKER, P.C.

Dated: 10/24/2019

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